



March 2009

SCHOOL FINANCE UPDATE

A Monthly Newsletter Published by the School Finance Division

Denise Juneau, State Superintendent
Montana Office of Public Instruction
PO Box 202501
Helena, MT 59620-2501

Phone (406) 444-3024
FAX (406) 444-0509
<http://www.opi.mt.gov>

This newsletter is emailed to school districts, county superintendents, county treasurers, and auditors each month. The newsletter is intended to reach all district staff involved in budgeting, accounting, enrollment, special education funding, and federal programs. Please forward it to all interested parties. Got suggestions for items to include here? We'd love to hear from you!

FY2009-10 Preliminary General Fund Budget Data Sheets

The OPI School Finance Division has released FY2009-10 Preliminary General Fund Budget Data Sheets and updated the General Fund Budget excel spreadsheets to assist schools in budgeting for the FY2009-10 school year.

The Preliminary General Fund Budget Data Sheets are posted at this link:

<http://opi.mt.gov/Pub/School%20Finance/PreliminaryBudgetDataSheets/FY2010/>

The data sheets contain Guaranteed Tax Base (GTB) aid information and all certifiable budget data available as of March 1, 2009.

The excel spreadsheets are posted at this link:

<http://www.opi.mt.gov/schoolfinance/excel2.html>

The excel spreadsheets (version 2) were updated to include current rates for the special education Instructional Block Grant (IBG) and the Related Services Block Grant (RSBG). The "District Data" tab includes information for GTB, special education % in maximum, disproportionate cost reimbursements, and data needed for calculating the Indian Education for All (IEA), At Risk Student, Student Achievement Gap (SAG) and Quality Educator payments. Note: Please download this most recent version of the general fund excel spreadsheet. Previous versions are no longer applicable for preliminary budget purposes.

Please remember that during a legislative year, budget numbers are not final until the end of the legislative session. To help us serve you better, please direct questions to the appropriate individual:

Questions or assistance viewing files:
Budgeting/Entitlement Questions:

Donell Rosenthal (406) 444-3024
Janelle Graybeal (406) 444-3249 or
Kathleen Wanner (406) 444-9852

Enrollment Questions:
FTE Data for the Quality Educator Payment:
American Indian Enrollment Data:

Nica Carte (406) 444-4401
Karen Crogan (406) 444-2410
Andy Boehm (406) 444-0375 or
Linda Atwood (406) 444-6712

Title I Allocation Data:
Election Questions:

B J Granbery (406) 444-4420
Adam Anfinson (406) 444-4524

OPI Contact: Janelle Graybeal, (406) 444-3249 or jgraybeal@mt.gov

MASBO Expenditure and Revenue Budget Workshops

The Montana Association of School Business Officials (MASBO) is offering Expenditure and Revenue Budget Workshops as follows:

March 5 Expenditure Workshop in Kalispell
March 6 Revenue Workshop in Kalispell
March 12 Expenditure Workshop in Havre
March 13 Revenue Workshop in Havre
March 16 Expenditure Workshop in Billings
March 17 Revenue Workshop in Billings
March 23 Expenditure Workshop in Great Falls
March 24 Expenditure Workshop in Great Falls

More information and registration forms are available at this link:
<http://fs3.formsite.com/masbo/2009BudgetWorkshops/index.html>

Contact: Lynda Brannon, MASBO Executive Director, (406) 442-5599 or
lbrannon@masbo.com

MASBO Regional Workshops

The MASBO Regional Workshops schedule is as follows:

Region 1 - March 19 in Missoula
Regions 2 and 4 - March 25 in Helena
Region 3 - March 24 in Sidney
Region 5 - March 31 in Billings
Region 6 - March 25 in Miles City

Registration and agendas may be accessed at this link:
<http://fs3.formsite.com/masbo/RegionalWorkshop/index.html>

Contact: Lynda Brannon, MASBO Executive Director, (406) 442-5599 or
lbrannon@masbo.com

1st Semester FY2008-09 Transportation Payments

OPI will distribute the FY2008-09 first semester transportation payments on March 25, 2009. The county superintendent can access the amount to be paid for the county reimbursement from the transportation program located at this link: <http://data.opi.mt.gov/Transportation/>

The second semester payment will be made in June.

OPI Contact: Maxine Mougeot, (406) 444-3096 or mmougeot@mt.gov

Accessing FY2007-08 Carryover in E-Grants

School districts are encouraged to review their FY2007-08 carryover funds. To see if you have carryover, create a new amendment in E-Grants. Go to the Application Select screen and select the approved 09- Original Application. Look at the buttons above the list of applications and choose the one that says Create Amendment. Select the Funding tab on the Consolidated page. The first item under Prior Year(s) Funds is Carryover.

If there are carryover funds in any program or title, complete the amendment to access them. Be sure to use the Page Lock Control tab to unlock pages to be modified, including the Amendment Description page. If you change the Budget Detail, be sure to save the Private/Nonpublic Equitable Share page again. Remember to complete the Amendment Description page before submitting the amendment.

If you do not have carryover and don't need the amendment, you can delete the amendment. If eligible, REAP-flex districts can flex the carryover to another program.

OPI Contact: Kellee English, (406) 444-7841 or kenglish@mt.gov

**FY2007-08
Federal A-133
Audits Due
March 31, 2009**

A-133 "Federal" audits for FY2007-08 are due to OPI by March 31, 2009. This affects districts and cooperatives that spent more than \$500,000 of federal money (including USDA commodities) during FY2007-08.

For districts and cooperatives that spent less than \$500,000 of federal funds and received more than \$500,000 of revenue from all sources during FY2007-08, audits are due June 30, 2009.

Audited financial statements must comply with national reporting requirements passed by the Governmental Accounting Standards Board (GASB) under Statement No. 34. For more information about GASB 34, see the GASB 34 webpage at this link:

<http://www.opi.state.mt.us/schoolfinance/GASB34.html> (located on the School Finance Division website).

OPI Contact: Rebecca Phillips, (406) 444-0783 or rphillips2@mt.gov

**2009 Election
Calendar**

The 2009 School Election Calendar is available on the OPI website at this link:

<http://www.opi.mt.gov/PUB/PDF/SchoolFinance/forms/09ElectionCalendar.pdf>

The School Election Handbook is available at this link:

<http://www.opi.state.mt.us/schoolfinance/ElecHB.html>

OPI Contact: Adam Anfinson, (406) 444-4524 or aanfinson@mt.gov

**FY2009-10
Indirect Cost
Rate
Applications**

Districts that plan to charge indirect costs (e.g., general administration, accounting services, and personnel services) to FY2009-10 federal and state grant awards using an indirect cost rate must complete an indirect cost application form. Application for an indirect cost rate does not increase the amount of the grant award.

The following Indirect Cost Rate Application forms and resources for FY2009-10 are now available on the OPI website:

Indirect Cost Rate Cover Letter (please read):

<http://www.opi.mt.gov/PDF/SchoolFinance/Acct/CoverFY2010.pdf>

Indirect Cost Rate Instructions:

<http://www.opi.mt.gov/PUB/PDF/SchoolFinance/Acct/IndirectInstruction2010.pdf>

If you intend to reclassify costs to adjust your indirect cost rate please read through the indirect cost rate instructions carefully. For your convenience, costs that may be reclassified are highlighted in blue. We have also created a reclassification calculator for aiding in the determination of your adjusted indirect cost rate. The calculator is located at this link:

<http://www.opi.mt.gov/PUB/PDF/SchoolFinance/Acct/FY10IDCCalc.xls>

Schedule A, which shows preliminary rates:

http://www.opi.mt.gov/pub/School%20Finance/ApprovedIndirectCost/FY09_10/ScheduleA/

The Certification forms:

http://www.opi.mt.gov/pub/School%20Finance/ApprovedIndirectCost/FY09_10/Certificates/

OPI Contact: Paul Taylor, (406) 444-1257 or ptaylor2@mt.gov

**New Resource
in Pupil
Transportation
System**

The Contact Directory is now available in the Pupil Transportation Data Entry System. Place the cursor over Administration and click on Contacts. Click on the school and either add a contact or update the information. Then go to Reports and click on Contact Directory to view the list.

This directory is a tool for drivers who are away from home with a sports team or other activity. If they have trouble on the road, the local contact person can get help for them.

OPI Contact: Maxine Mougeot, (406) 444-3096 or mmougeot@mt.gov

School Bus Driver Training Opportunities

Check out the list of upcoming bus driver trainings at this link:
<http://www.opi.mt.gov/PUB/PDF/PupilTransport/09TrainingOpp.pdf>

OPI Contact: Maxine Mougeot, (406) 444-3096 or mmougeot@mt.gov

American Recovery & Reinvestment Act

The American Recovery and Reinvestment Act (ARRA) was signed into law by President Obama on February 17, 2009. The U.S. Department of Education released guidance and further information on some of the funding for education contained in the ARRA on March 6. On the OPI Web site, please click on the blue box on the right side of the home page entitled "Recovery Act" for updates. As more information becomes available, the OPI will post updates in this location. The OPI Official Email will also be used to inform districts as we learn more information about the funds to be provided under the ARRA.

OPI Contact: BJ Granbery, (406) 444-4420 or bgranbery@mt.gov

State of Education Speech

If you missed The State of Education Address that took place on February 20, at 2 p.m. in the House Chamber before a Joint Session of the Montana Legislature, a video tape is available at: <http://opi.mt.gov/streamer/supt/StateofEd09.html>

OPI Contact: Linda Kaiser, (406) 444-3160 or lkaiser@mt.gov.

Eat Right Montana 2009 "Going Green" Mini Grant Program

Eat Right Montana (ERM) Coalition is proud to announce the Going Green Mini-Grant Program. The ERM Coalition will award twelve \$500 mini-grants for projects or programs which promote "Going Green". This is based on projects that support the use of local resources, sustainability, and the practice of recycling. This mini-grant program is available to schools, childcare programs and other non-profit agencies wanting to take positive, sustainable action steps toward "Going Green".

The deadline for submitting an application is **Monday, March 30, 2009 at 5:00 p.m.** For a copy of the application packet, go to the Eat Right Montana web site at <http://www.eatrightmontana.org/> and click on the Events link.

Contact: Linda Hogg, RD, LN, (406) 994-4381 or linda.hogg@montana.edu

Useful Links

State Entitlement Payments to Schools:
<http://www.opi.mt.gov/PUB/School%20Finance/Payments/>

School Accounting: <http://www.opi.mt.gov/SchoolFinance/Acct.html>

Forms and Publications: <http://www.opi.mt.gov/SchoolFinance/Enrollment.html>

Pupil Transportation: <http://www.opi.mt.gov/PupilTransport/index.html>

Enrollment and ANB: <http://www.opi.mt.gov/SchoolFinance/Enrollment.html>

Tuition: <http://www.opi.mt.gov/SchoolFinance/Forms.html>

Audit Information: <http://www.opi.mt.gov/SchoolFinance/Audit.html>

School Finance Calendar: <http://www.opi.mt.gov/calendar/calendar.php?calendar=2>

District Travel Reimbursement Claim Forms: <http://www.opi.mt.gov/pdf/schoolfinance/events/>

**School Finance
Division Staff**

Nica Carte ncarte@mt.gov
Janelle Graybeal jgraybeal@mt.gov
Rebecca Phillips rphillips2@mt.gov
Paul Taylor ptaylor2@mt.gov
Adam Anfinson aanfinson@mt.gov

Kathleen Wanner kwanner@mt.gov
Denise Ulberg dulberg@mt.gov
Donell Rosenthal drosenthal@mt.gov
Maxine Mougeot mmougeot@mt.gov

**Happy Spring
March 20!**



**From your friends in the
School Finance Division!**